

Exhibit 3.0 - Appendix

Dennis M. Kalbarczyk

Educational and Professional Experience

I graduated in 1971 with a Bachelor of Science Degree in Accounting from Husson College, Bangor, Maine. In 1969, I received an Associate in Art Degree in Accounting from Strayer College, Washington D.C.

I am the principal in Utility Rate Resources, which was formed in October 1990. Before forming the firm of Utility Rate Resources I was employed by Drazen-Brubaker & Associates, Inc. from March 1988 to September 1990 where I presented testimony and prepared financial statements necessary for Water and Sewer Utility Applications of Certificates of Public Convenience before the Pennsylvania Public Utility Commission (PaPUC). Additionally, I was responsible for the preparation and filing of rate cases, and testified on behalf of utilities under PaPUC regulation.

Prior to March 1988, I was employed by Metropolitan Edison Company (MET-ED), a subsidiary of GPU Energy, formerly General Public Utilities, for three years in their Rate Revenue Requirement Department as a Senior Financial Analyst. My responsibilities included the preparation, review and analysis of financial reports, budgets, and management philosophy of rate and regulatory matters before the PaPUC.

From 1975 through 1985, I was employed by the PaPUC where I actively participated and testified in matters related to the TMI Nuclear Accident replacement power issues before the PaPUC Commissioners; and, before PaPUC Administrative Law Judges (ALJ's) in nearly all the major electric rate cases regarding revenue requirements, and performed audits on electric, gas, and water companies for compliance with Commission regulations in

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the areas of energy cost, coal and gas contracts, and affiliated service contracts for water companies. I testified before PaPUC ALJ's in Energy Cost Rate, Gas Cost Rate, and Coal Compliance proceedings. I actively participated in developing the Commission's first set of regulations on Fuel Procurement Policy and Procedures, Tariffs and procedures on Energy Cost Rates for electric companies and Gas Cost Rates for gas companies, and designed computerized procedures for electric utilities to report fossil fuel purchases to the PaPUC.

From 1972 to 1975 I held progressive degrees of responsibilities with Certified Public Accounting firms performing accounting, auditing and tax preparation duties.

Utility Rate Resources specializes in the area of utility rate and economic consulting as it relates to the financial aspects of public utility rates and regulation i.e., rate case filings, certificates of public convenience, expert testimony, financial applications for funding by the Pennsylvania Infrastructure Investment Authority (PENNVEST). The firm participates in regulatory and legal proceedings concerning investor-owned and municipal utilities, and testifies before governmental agencies and Pennsylvania Courts of Common Pleas; and, has represented utilities as well as consumers of utility services.

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I have prepared rate case filings and/or supporting documents for applications of certificate of public convenience for the following utilities, all of which were before the PaPUC:

Utility	Docket No.
Meadows Sewer Company	R-881173
LP Water & Sewer Company	
Water Division	A-211770
Sewer Division	A-230242
Honesdale Gas Company	R-891272
Valley Utilities Company, Inc.	R-891358
Northumberland Utility Inc.	
Butler Twp. Water Division	R-901668
Winona Lakes Utilities, Inc.	
Water Division	R-901749
Sewer Division	R-901750
Borough of Ambler	R-901881
Audubon Water Company	R-911896
Village Water Company	A-210110
Superior Water Co; New Hanover & Douglas Twps	A-212955
Regal Oaks, Inc.	A-230023
LP Water & Sewer Company-Sewer Division	R-922493
Superior Water Co.; Additional Douglas Twp.	A-212955F0003
Borough of Phoenixville	R-932770
Lake Spangenberg Water Co.	R-932658
Evansburg Water Company	R-932930
Spring Grove Water Co.	R-940386
LP Water & Sewer Company-Water Division	R-943021
Evansburg Water Company	R-943117
Wilbar Realty Inc.-Water Division	R-943121
Audubon Water Company	R-943224
Borough of Ambler	R-953435
LP Water & Sewer Company-Sewer Division	R-953496
Spring Run Water Company, Inc. &	
B & E Water Company, Inc.	A-212845F200
Superior Water Company; Skippack Twp.	A-212955F0005
Superior Water Company; Worcester Twp.	A-212955F0006
Center Square Water Company	R-963707
Patriot Treatment Plant, Inc.	A-230076
Superior Water Company; North Coventry	A-212955F0007
Superior Water Company; Douglass Twp.	A-212955F0008
Borough of Schuylkill Haven - Water Fund	R-00984392
Audubon Water Company	R-00984425
Superior Water Company; North Coventry	A-212955F0009
City of Lancaster - Water Fund	R-00984567
Elephant Walk Water Company	A-210087
Elephant Walk Sewer Company	A-230082
Superior Water Company	R-00994672
Mountain Spring Water, Inc.	R-00994914

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City of Lancaster - Sewer Fund	R-00005109
High Meadows Sewer Service, Inc.	R-00005257
City of Lancaster - Water Fund -Rate Case	R-00016114
-Tapping Fee	R-00016297
Monteforte Enterprises, Inc.	A-230093
Audubon Water Company	R-00027104
Borough of Schuylkill Haven - Water Fund	R-00027552

I testified and/or submitted testimony in the following

<u>Utility</u>	<u>Docket No.</u>	<u>Represented</u>
North Penn Gas Company		PaPUC
Class A Pa. Electric		PaPUC
Companies	C-21597	PaPUC
Metropolitan Edison Co.		
Metropolitan Edison Co./		
Pennsylvania Electric Co. Pa.	I-79040308	PaPUC
Power & Light Co. Metropolitan	R-822169	PaPUC
Edison Co. Pennsylvania	R-822249	PaPUC
Electric Co. Duquesne Light Co.	R-822250	PaPUC
Penn Power co. Metropolitan	R-832337	PaPUC
Edison Co. Duquesne Light co.	R-832409	PaPUC
Pa. Power & Light Co. Superior	R=832549	PaPUC
Water Co. Meadows Sewer Company	R-842583	PaPUC
Media Borough Water Works	R-842651	PaPUC
Valley Utilities Company Inc.	A-212955	Superior
Birch Acres Water Works	R-881173	Meadows
Northumberland Utilities	R-891258	Intervenors
Co.Inc.	R-891358	Valley
Butler Twp Water Division	R-891430	BAWW
Winona Lakes Utility Inc. (Water)		
Winona Lakes Utility Inc. (Sewer)	R-901668	Butler Twp
LP Water & Sewer Co. Water Div.	R-901749	WLU, Inc.
LP Water & Sewer Co. Sewer Div.	R-901750	WLU, Inc.
Evansburg Water Company	A-211770	LP-Water
CS Water & Sewer Associates	A-230242	LP-Sewer
CS Water & Sewer Associates	A-210870	Evansburg
Media Borough Water Works	R-881147	Intervenors
Superior Water Company	I-890088	Intervenors
Pennsylvania Electric Co.	R-912150	Intervenors
LP Water & Sewer Company-Sewer Div	A-212955	Superior
Borough of Phoenixville	M-920312	Intervenors
Lake Spangenberg Water Co.	R-922493	LP-Sewer
LP Water & Sewer Company-Water Div	R-932770	Phoenixville
CMV Water Company, Inc.	R-932658	LSW Co.
CMV Sewer Company, Inc.	R-943021	LP-Water
LP Water & Sewer Company-Water Div	C-956618	CMV Water
Pennsylvania Electric Co.	C-956619	CMV-Sewer
Superior Water Company	C-956966	LP-Water
Manufactures Water Company	M-960791	Intervenors
City of Lancaster-Water Fund	A-212955F007	Superior
Pa. American Water Company	R-00984275	Intervenors
Superior Water Company	R-00984567	City of Lanc
City of Lancaster-Sewer Fund	R-00994638	Intervenors
City of Lancaster-Water Fund RC	R-00994672	Superior
Tapping	R-00005109	City of Lanc
Fee Delaware Valley Utilities,	R-000016114	City of Lanc
Inc.	R-000016297	City of Lanc
	C-00004517	Samall, Assoc

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Non-PaPUC Proceedings:

Court of Common Pleas of Westmoreland County:

Allegheny Ludlum Corporation

Alleg. Ludlum Co.

v.

No. 5851 Of 1992

Municipal Authority of Westmoreland County

Testified on behalf of Allegheny Ludlum Corporation

Before the Philadelphia Water Department:

Philadelphia Water Department

Proposed Water & Wastewater Rates 2001

v.

Water Reg. Nos. 81, 82, & 83

Sewer Reg. Nos. 23 and 24

Public Advocate, Commercial Customer Consortium,

Philadelphia Condominium Managers Association, and

Other Citizens of Philadelphia

Testified on behalf of Commercial Customer Consortium (CCC):

Building Owners' and Managers' Association (BOMA) of Phila.;

Interfaith Coalition on Energy (ICE); and,

Apartment Association of Greater Philadelphia (AAGP)

Professional Organizations:

Member of the American Water Works Association